RAINY RIVER DISTRICT SCHOOL BOARD

2024 Education Taxes – Unorganized Areas

File Code: M03
Finance: 2024-08

Date: October 3, 2023

To: Board of Trustees

From: Finance Committee

Recommendation: **That the Rainy River District School Board of Trustees approve Bylaw #182 for the approval to issue 2024 Education Taxes within the Rainy River District School Board's jurisdiction, in the unorganized areas as indicated in section 257.7 of the *Education Act*.**

STRATEGIC DIRECTION

Taxes are a component of the infrastructure that provides for stable funding of resources, supporting the Strategic Plan focuses of a Culture of Caring and a Culture of Lifelong Learning.

RATIONALE

The Ministries of Finance, Education, and Municipal Affairs and Housing have all received legal direction stating that school boards still retain the responsibility for ensuring that school taxes are levied. As such, the Board is required to pass a tax levy by-law to support billings, which will be completed by the City of Thunder Bay.

RESOURCES

The proposed by-law states that the Board, under section 257.7(1) of the *Education Act,* must levy tax rates prescribed under section 257.12 of the *Act.* Ontario Regulation 400/98 prescribes the tax rates under subsection 257.12 (1). The Board will levy taxes for 2024 within the area of jurisdiction of the Board (unorganized areas) on the property indicated in section 257.7(1) of the *Act*. A by-law is required each year before issuance of Education Tax bills.

In accordance with subsection 257.11 of the *Education Act*, the Ministry of Revenue will pay out to the school board the amounts levied annually in respect of Education Taxes. To be eligible for these payments, the Board by-law levying the tax must be received by the Ministry no later than December 31, 2023.

ROUTING

Board	October 3, 2023

Attachments: Rainy River District School Board Bylaw No. 182